

State of California
BOARD OF EQUALIZATION

SALES AND USE TAX REGULATION

Regulation 1592. Eyeglasses and Other Ophthalmic Materials.

Reference: Sections 6006 and 6018, Revenue and Taxation Code.

(a) Physicians and Surgeons and Optometrists.

(1) In General. A physician and surgeon or optometrist is the consumer of ophthalmic materials including eyeglasses, frames, and lenses used or furnished in the performance of his/her professional services in the diagnosis, treatment or correction of conditions of the human eye. Tax applies with respect to the sale of such materials to physicians and surgeons and optometrists.

(2) Filling Prescription of Another Physician and Surgeon or Optometrist. When an optometrist fills a prescription prepared by another optometrist or by a physician and surgeon, the optometrist who fills the prescription is the consumer of the glasses, frames, and other materials and tax applies with respect to the sale of such materials to him/her.

(3) Replacement Lenses and Frames. A physician and surgeon or optometrist is also the consumer of lenses and frames furnished to patients as duplications or replacements of parts of eyeglasses or contact lenses which were previously prescribed for the patient pursuant to an eye examination, and tax applies to the sale thereof to him/her.

(4) Plano Lenses or Sunglasses (Without Correction). When plano lenses and frames or plano sunglasses, including clip-on sunglasses, are furnished by a physician and surgeon or optometrist pursuant to a prescription for a particular class of plano or for the treatment or correction of conditions of the human eye following, and as a result of, a diagnosis made by him/her in an examination and refraction he/she is the consumer of the plano lenses and frames or sunglasses, and tax applies with respect to the sale thereof to him/her. In all other instances the physician and surgeon or optometrist is the retailer of such lenses and frames or sunglasses, and tax applies to the gross receipts from such a retail sale.

(b) Dispensing Opticians.

(1) In General. A registered dispensing optician is the consumer of ophthalmic materials including eyeglasses, frames, and lenses dispensed pursuant to a prescription prepared by a physician and surgeon or optometrist. Tax applies with respect to the sale of such materials to the dispensing optician.

(2) Replacement Lenses and Frames. A dispensing optician is also the consumer of lenses and frames furnished as duplications or replacements of parts of eyeglasses or contact lenses which were previously prescribed by a physician and surgeon or optometrist.

(3) Plano Lenses or Sunglasses (Without Correction). When plano lenses and frames or plano sunglasses, including clip-on sunglasses, are dispensed pursuant to a prescription prepared by a physician and surgeon or optometrist for a particular class of plano, the dispensing optician is the consumer of the lenses and frames or sunglasses, and tax applies to the sale thereof to him/her. In all other instances the dispensing optician is the retailer of such lenses and frames or sunglasses, and tax applies to the gross receipts from such a retail sale.

(c) Pharmacists.

(1) In General. Operative January 1, 1998, a licensed pharmacist is the consumer of replacement contact lenses dispensed pursuant to a prescription prepared by a physician or optometrist. Tax applies with respect to the sale of such contact lenses to the pharmacist.

(2) Replacement Contact Lenses. For purposes of this subdivision, "replacement contact lenses" means soft contact lenses that require no fitting or adjustment, and that are dispensed as packaged and sealed by the manufacturer.

(d) Definition of Prescription. For the purposes of this regulation a "prescription" means a written formula for ophthalmic lenses or contact lenses prepared by a physician and surgeon or optometrist.

With respect to plano lenses and frames or sunglasses without correction, prescription means a written order for a distinctive type or class of plano identified by numbers or symbols descriptive of a specific tint, color or characteristic.

Regulation 1592 (Continued)

The prescription shall bear the name and address of the prescriber, the name and address of the patient, and the date of issue.

Pursuant to section 4124 of the Business and Professions Code, with respect to replacement contact lenses dispensed under subdivision (c) above, in addition to the above requirements, operative January 1, 1998, a prescription must:

- (1) Include the state license number of the prescribing practitioner,
- (2) Explicitly state an expiration date of not more than one year from the date of the last prescribing examination, and
- (3) Explicitly state that the prescription is for contact lenses and include the lens brand name, type, and tint, including all specifications necessary for the ordering of lenses.

History: Section (a)(1) effective September 19, 1947.

Section (b) effective August 1, 1933.

Adopted as of January 1, 1945 as a restatement of previous rulings.

Amended and renumbered March 24, 1970, effective April 29, 1970.

Amended May 4, 1971, effective July 1, 1971.

Amended March 25, 1998, effective April 24, 1998. Added new subdivision (c) and amended renumbered subdivision (d) to incorporate the provisions of Chapter 184, Statutes of 1997.

Amended April 23, 2003, effective August 17, 2003. Subdivision (a)(4)- word "his" changed to "the" to remove gender reference.

Subdivisions (a)(4) and (b)(3)- phrase "including clip-on sunglasses," added to clarify that clip-on sunglasses are treated in the same manner as eyeglasses, frames, and lenses. Subdivision (d)- first words of items (1)-(3) capitalized to conform to current formatting principles.

Regulations are issued by the State Board of Equalization to implement, interpret or make specific provisions of the California Sales and Use Tax Law and to aid in the administration and enforcement of that law. If you are in doubt about how the Sales and Use Tax Law applies to your specific activity or transaction, you should write the nearest State Board of Equalization office. Requests for advice regarding a specific activity or transaction should be in writing and should fully describe the facts and circumstances of the activity or transaction.